

Charity Registration Number : SC021747

Scots Language Resource Centre Association
Also known as the Scots Language Centre
(A Registered Society)

Annual Report and Financial Statements
for the year ended 31 January 2026

Scots Language Resource Centre Association Ltd

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Scots Language Resource Centre Association Ltd

Reference and Administrative Information

Trustees

Valentina Bold (Chair) - Resigned 18/05/25
Martin Travers - Resigned 18/05/25
Iain Mackintosh - Resigned 18/05/25
Hugh McMillan - Resigned 18/05/25
Bruce Eunson - Resigned 26/06/25
Chris Waddell - Resigned 26/06/25
Kenneth Harvey - Appointed 01/05/25 and
Resigned 24/11/25
Michael Hance (Chair) - Appointed 15/09/25
Robert Wilson - Appointed 15/09/25
Dr Clive Young - Appointed 07/04/26
Susan Grant

Registered Address

PO Box 12646
Bo'ness
EH51 1AS

Independent Examiner

Karen Tod (ACMA AMCT)
25 Craigs Road
Edinburgh
EH12 8EJ

Bankers

The Bank of Scotland
10-16 King Edward Street
Perth
PH1 5UT

Charity Registration Number

SC021747

Scots Language Resource Centre Association Ltd

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JANUARY 2026

The Trustees have pleasure in presenting their annual report, together with the unaudited financial statements of Scots Language Resource Centre Association Ltd, for the year ended 31 January 2026.

The financial statements comply with the Co-operative and Communities Benefit Societies Act, 2014.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Scots Language Centre has six aims which we will work towards for the life of the organisation.

- To promote, support and assist the interests of the Scots language through the establishment of a National Resource Centre dedicated to this end.
- To collect published and unpublished texts, audio tapes and film in or concerning or using the Scots language, according to a collecting policy agreed with the National Library of Scotland, and either directly or in association with partners, make these available to the public for lending or consultation.
- To support and assist other bodies with specific remits which involve the usage, furtherance, study or collection of Scots language resources, and to maintain liaison with such bodies to avoid duplication of effort.
- To support and assist in, or undertake original research or the preparation of educational materials or new publications in the Scots language
- To support and assist in the implementation of any national, regional, local or other scheme for the training of teachers, actors, broadcasters or others engaged in public uses of the Scots language.
- To maintain liaison with libraries and library organisations, to support and assist their efforts in defining good practice in regard to the provision by libraries of Scots language material.

Scots Language Resource Centre Association Ltd

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JANUARY 2026

ACHIEVEMENTS AND PERFORMANCE

Notable Projects / Outreach

Feb 2025: Scots Stories an Sangs

At St Francis Of Assisi PS, Glasgow, we ran a Scots stories an sangs sessions for Primary 1 learners and their parents (attended by approx. 40 children, accompanied by their parents, carers and teachers).

Feb 2025: Scots Language in the English classroom for Strathclyde PGDE English students

Alongside Bruce Eunson, Scots Language Coordinator at ES, we co-presented a recorded lecture for University of Strathclyde's English PGDE students.

Mar 2025: SQA Understanding Standards

We attended SQA Scots Language Award 'Understanding Standards' webinar and promoted SLC resources to participants.

May 2025: Education Scotland's CIC

We attended Education Scotland's 'Literacy and English Collaboration group review' workshop, as part of the wider Curriculum Improvement Cycle group, representing the Scots Language Centre as a key stakeholder.

June 2025: Young Scot

We attended Young Scot's panel day for stakeholders in the Gaelic and Scots group, as a panel member for Scots.

August 2025: EIBF

We delivered 2 Scots bookbug sessions and a Scots workshop session at the Edinburgh International Book Festival (attended by approx. 60 children, accompanied by their parents and carers).

October 2025: Education Scotland/OU teacher event

We attended Education Scotland/Open University Scots Language teachers' event, to participate in the teachers' panel Q&A.

November 2025: Into Film

We exhibited at this conference, engaging with Secondary teachers of English (around 70 were in attendance) to raise awareness of our teaching resources and support available.

December 2025: Education Scotland's CIC

We attended a follow-up meeting to support Education Scotland's Curriculum Improvement Cycle group, representing the Scots Language Centre as a key stakeholder

Scots Language Resource Centre Association Ltd

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JANUARY 2026

ACHIEVEMENTS AND PERFORMANCE

January 2026: UK Literacy Association Book Awards

We designed and delivered Professional Learning to judges (UK-based teachers) of the UKLA Book Awards on the subject of 'Scots in children's literature from an inclusion perspective'.

Partnership Working

- We have maintained our links with SLRN group (representation from ASL, DOST, SBT, SPL, ES) by attending meetings, sharing updates and, where appropriate, supporting and contributing to initiatives.
- Maintaining partnership working with Scots language co-ordinator (ES).
- We provided Scots language events in partnership with Wee Write, Edinburgh International Book Festival and Into Film.
- We worked with DSL in reviewing their series of short 'How to' videos for users.
- We worked with SQA to provide guidance and support in assessment verification for the SQA Scots Language Award.

Notable teaching resources developed

- A resource produced to incorporate digital technology (Adobe Express) into Scots poetry recitals. This was published under our seasonal resources for Burns Night.
- We produced an early years in the curriculum video resource - a Professional learning resource for early years practitioners.
- Two resources developed to support the teaching of Anne Donovan's short stories. This work was undertaken as part of our participation in a wider group created to support the teaching of the new Scottish Set Text list, made of representatives from University of Glasgow, BBC Bitesize, Scottish Book Trust, Education Scotland, Scottish Poetry Library and the SQA. We also reviewed Scots resources developed by the other participants and provided feedback prior to their publication.

Scots Language Resource Centre Association Ltd

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JANUARY 2026

FINANCIAL REVIEW

For the period to 31 January 2026, the charity had total income of £93,290 (£91,926 in previous year) and total expenditure of £81,828 (£96,761 in previous year). Therefore, the charity had a surplus of £11,462 (deficit of £4,835 in previous year).

The charity is, currently, subject to a inquiry by the Charities regulator, OSCR.

Reserves Policy

The Trustees aim to keep a level of reserves that would allow it to continue to operate for 3 months, should income cease. Sufficient funds, allowing the charity to wind-up, including the organisations' statutory obligations to staff, have been set aside. These costs have been calculated as £45k. During the financial year, this target was met.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is a Registered Society and is governed by its constitution.

The organisation is accepted as a charitable body by HMRC (Reference ED596/93)

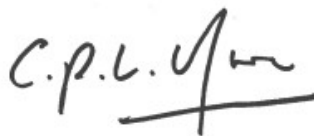
Method of appointment or election of Trustees

Under the requirements of the constitution, the Trustees are responsible for the running of the charity. The Trustees are elected by members.

The annual report was approved by the Trustees of the charity on 15/07/2026 and signed on its behalf by:



Michael Hance
Convenor



Dr Clive Young
Acting Secretary

Scots Language Resource Centre Association Ltd

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 JANUARY 2026

I report on the accounts of the Scots Language Centre for the year ended 31 January 2026 which are set out on pages 8 to 12.

Respective responsibilities of the Trustees and Examiner

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (as amended by the Charities (Regulation and administration) Act 2023) and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees consider that the audit requirement under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

..

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 (as amended).
- To state whether particular matters have come to my attention

Basis of Independent Examiners Report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiners Statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with s44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations (as amended), and
- the accounts prepared do not accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)
- the accounts were not prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK (FRS 102)

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Karen Tod ACMA AMCT
25 Craigs Road
Edinburgh
EH12 8EJ

Signed



Dated

15/08/2026

Scots Language Resource Centre Association Ltd

Statement of Financial Activities (Incorporating Income and Expenditure Account) For the Year Ended 31 January 2026

	Note	Restricted funds 2026 £	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income From:					
Bank Interest		0	1,659	1,659	1,850
Scottish Government Grants	2	0	91,593	91,593	90,000
Subscriptions		0	15	15	15
Other Income		0	23	23	61
Total Income		0	93,290	93,290	91,926
Expenditure On:					
Bank Charges		0	47	47	15
Personnel Expenses	3	0	51,329	51,329	54,785
Audit and Accountancy Fees		0	450	450	450
IT support		0	11,144	11,144	10,043
Outreach		0	14,642	14,642	18,409
Special Projects	4	0	779	779	8,181
Other Expenses	5	0	3,436	3,436	4,878
Total Expenditure		0	81,828	81,828	96,761
Net Income/(Expenditure)		0	11,462	11,462	(4,835)
Transfer Between Funds		0	0	0	0
Net Movement in Funds		0	11,462	11,462	(4,835)
Reconciliation of Funds					
Total Funds Brought Forward		0	81,839	81,839	86,674
Total Funds Carried Forward		0	93,301	93,301	81,839

All income and expenditure derived from continuing activities

The statement of financial activities includes all gains and losses recognised during the year

The notes on pages 10 to 12 form an integral part of these financial statements

Scots Language Resource Centre Association Ltd

Balance Sheet As at 31 January 2026

	Note	Restricted funds 2026 £	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Fixed Assets					
Tangible Assets					
Current Assets					
Stocks		0	20	20	20
Debtors	6	0	1,447	1,447	2,244
Accrued Income	7	0	29,343	29,343	0
Cash at Bank and In Hand		0	64,905	64,905	125,433
Total Current Assets		0	95,714	95,714	127,697
Current Liabilities					
Creditors falling due within one year	8	0	2,414	2,414	45,858
Net Current Assets		0	93,301	93,301	81,839
Total Assets Less Current Liabilities		0	93,301	93,301	81,839
Net Assets		0	93,301	93,301	81,839
Funds of the Charity:					
Restricted Funds				0	0
Unrestricted Funds				93,301	81,839
Total Funds				93,301	81,839

For the financial year ended 31 January 2026, the charity was entitled to exemption from audit under the terms of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Trustees' responsibilities:

- The Trustees consider that the audit requirement under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.
- The Trustees acknowledge their responsibilities for complying with the requirements of the Regulations with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (as amended) and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Approved by the Trustees on 15/07/2026 and signed on their behalf by:- Michael Hance (Convenor) and Susan Grant (Treasurer)

M Hance

Susan Grant

The notes on pages 10 to 12 form an integral part of these financial statements

Scots Language Resource Centre Association Ltd

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

1 ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Scots Language Centre meets the definition of a public benefit entity under FRS 102.

Going Concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At present, all charity funds are considered unrestricted.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Scots Language Resource Centre Association Ltd

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

1 ACCOUNTING POLICIES (continued)

Taxation

The charity is exempt from corporation tax on its charitable activities.

2	SCOTTISH GOVERNMENT GRANTS	Note	2026 £	2025 £
	Core funding		91,593	90,000
	Education Project		0	0
	Outreach for Early Years		0	0
	Scots Sangs Fur Schools		0	0
	Education Conference		0	0
			<u>91,593</u>	<u>90,000</u>
3	PERSONNEL EXPENSES		2026 £	2025 £
	Consultancy Fees		37,889	40,506
	Staff Salaries		<u>13,440</u>	<u>14,278</u>
			<u>51,329</u>	<u>54,785</u>
4	SPECIAL PROJECTS		2026 £	2025 £
	Education Project		238	3,123
	Outreach for Early Years		541	4,530
	Scots Sangs Fur Schools		0	328
	Education Conference		0	0
	Projects - Other		0	200
			<u>779</u>	<u>8,181</u>
5	OTHER EXPENSES		2026 £	2025 £
	Advertising/Public Relations		0	0
	Computer Software/Hardware		1,756	1,731
	Entertainment		45	120
	Hire of Meeting Rooms		67	153
	Insurance		699	782
	Legal Fees		0	500
	Office Stationery		40	15
	Other Costs		152	375
	Postage and Carriage		419	168
	Subsistence		0	9
	Travel		<u>259</u>	<u>1,026</u>
			<u>3,436</u>	<u>4,878</u>
6	DEBTORS		2026 £	2025 £
	HMRC Employment Allowance		624	1,570
	VAT		<u>823</u>	<u>674</u>
			<u>1,447</u>	<u>2,244</u>

Scots Language Resource Centre Association Ltd

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

7	ACCRUED INCOME	2026	2025
		£	£
	Scottish Government Grant	<u>29,343</u>	<u>0</u>
		<u>29,343</u>	<u>0</u>

8	CREDITORS - Amounts falling due within one year	2026	2025
		£	£
	Trade Creditors	1,514	3,626
	Other Creditors	0	15,000
	Accruals and Deferred Income	<u>900</u>	<u>27,232</u>
		<u>2,414</u>	<u>45,858</u>

9 STAFF COSTS AND NUMBERS

During the year, the charity had one employee (2025 - one)

10 TRUSTEES' REMUNERATION

During the financial year, two trustees were paid remuneration for services provided. They were, as follows: Susan Grant £16,265.03 (2025 - £13,950.03) and Michael Hance £940.30 (2025 - Nil).

These payments were made in accordance with the organisations' constitution.